

### 331.424A County mental health and disabilities services fund.

1. For the purposes of [this chapter](#) and [chapter 426B](#), unless the context otherwise requires:

a. “*Base year expenditures for mental health and disabilities services*” means the same as defined in [section 331.438, Code Supplement 2011](#), minus the amount the county received from the property tax relief fund pursuant to [section 426B.1, Code 2011](#), for the fiscal year beginning July 1, 2008.

b. “*County population expenditure target amount*” means the product of the statewide per capita expenditure target amount multiplied by a county’s general population.

c. “*County services fund*” means a county mental health and disabilities services fund created pursuant to [this section](#).

d. “*Per capita growth amount*” means the amount by which the statewide per capita expenditure target amount may grow from one year to the next.

e. “*Statewide per capita expenditure target amount*” means the dollar amount of a statewide expenditure target per person as established by statute.

2. The county finance committee created in [section 333A.2](#) shall consult with the department of human services and the department of management in adopting rules and prescribing forms for administering the county services funds.

3. County revenues from taxes and other sources designated by a county for mental health and disabilities services shall be credited to the county mental health and disabilities services fund which shall be created by the county. The board shall make appropriations from the fund for payment of services provided under the regional service system management plan approved pursuant to [section 331.393](#). The county may pay for the services in cooperation with other counties by pooling appropriations from the county services fund with appropriations from the county services fund of other counties through the county’s regional administrator, or through another arrangement specified in the regional governance agreement entered into by the county under [section 331.392](#).

4. An amount shall be reserved in the county services fund to address cash flow obligations in the next fiscal year. The cash flow amount shall not exceed twenty-five percent of the gross expenditures budgeted from the county services fund for the fiscal year in progress. The cash flow amount for a county’s services fund shall be specified in the regional governance agreement entered into by the county under [section 331.392](#).

5. Receipts from the state or federal government for the mental health and disability services administered or paid for by a county shall be credited to the county services fund, including moneys distributed to the county from the department of human services and moneys allocated under [chapter 426B](#).

6. For each fiscal year, the county shall certify a levy for payment of services. For each fiscal year, county revenues from taxes imposed by the county credited to the services fund shall not exceed an amount equal to the amount of base year expenditures for mental health and disability services. A levy certified under [this section](#) is not subject to the appeal provisions of [section 331.426](#) or to any other provision in law authorizing a county to exceed, increase, or appeal a property tax levy limit.

7. Appropriations specifically authorized to be made from the mental health and disabilities services fund shall not be made from any other fund of the county.

8. Notwithstanding [subsection 6](#), for the fiscal years beginning July 1, 2013, July 1, 2014, July 1, 2015, July 1, 2016, and July 1, 2017, county revenues from taxes levied by the county and credited to the county services fund shall not exceed the lower of the following amounts:

a. The amount of the county’s base year expenditures for mental health and disabilities services.

b. The amount equal to the product of the statewide per capita expenditure target for the fiscal year beginning July 1, 2013, multiplied by the county’s general population for the same fiscal year.

[95 Acts, ch 206, §10; 96 Acts, ch 1183, §33; 96 Acts, ch 1205, §1; 96 Acts, ch 1219, §103; 97 Acts, ch 198, §2; 2000 Acts, ch 1090, §1, 6; 2000 Acts, ch 1232, §5, 9, 10; 2001 Acts, ch 155, §1, 9 – 11; 2002 Acts, ch 1119, §157; 2002 Acts, ch 1146, §7; 2004 Acts, ch 1090, §18; 2011 Acts,](#)

ch 123, §22, 27; 2012 Acts, ch 1019, §114; 2012 Acts, ch 1120, §132, 139, 140; 2014 Acts, ch 1140, §78, 79; 2015 Acts, ch 137, §94, 162, 163; 2016 Acts, ch 1127, §1

Referred to in §123.38, §218.99, §222.73, §225.24, §226.9C, §249N.8, §331.422, §331.426, §331.432, §331.434, §331.435, §426B.2, §426B.3, §426B.5

See Iowa Acts for special provisions relating to appropriations for MH/MR/DD services costs in a given year  
Subsection 8, unnumbered paragraph 1 amended